Form <b>13614-C</b> (October 2013)		Department of the Intake/Interview	Department <b>nterv</b>	tof the Treas	Department of the Treasury - Internal Revenue Service Interview & Oliality Review	Revenue S	ury - Internal Revenue Service Oliality Review Shoet	Į d			OMB Number	mber 964
V					<b>آ</b> ا			3				-
<ul> <li>You will need:</li> <li>Tax Information such as Forms W-2, 1099, 1098.</li> <li>Social security cards or ITIN letters for all persons on your tax return Picture ID (such as valid driver's license) for your sname.</li> </ul>	rms W-2, 1099, 1098. Vetters for all perso	ins on your ta	x return.		Please c     You are accurate	Please complete page You are responsible for accurate information.	Please complete pages 1-2 of this form. You are responsible for the information accurate information.	Please complete pages 1-2 of this form. You are responsible for the information on your return. Please provide complete and accurate information.	ur return. P	lease pro	víde com	plete and
Part I – Your Personal Information	n	de mod num				ave quest	ions, pieas	ii you nave questions, please ask the IKS certified volunteer preparer.	ufied volunt	eer prepa	rer.	
A Voice floor and and												
i. Your iirst name			M.I.	Last name	Φ				ΨU	Are you a U.S. citizen? □ Yes	.S. citizen	ېر No
2. Your spouse's first name			Σ	Last name	<b>o</b>		A CONTRACTOR OF THE CONTRACTOR	AND THE PROPERTY OF THE PROPER	8	ls your spouse	Ø	U.S. citizen?
3. Mailing address					Apt# C	City		A THE PROPERTY OF THE PROPERTY	10	State	ZIP	ZIP code
4. Contact information Telephone	Telephone number(s)						Email address	ddress				***************************************
5. Your Date of Birth	6. Your job title	o title			7. Last year, were you:	r, were yo			a. Full tin	a. Full time student	Yes	N L
					b. Totally a	nd perma	Totally and permanently disabled	Yes	No C. Le	No c. Legally blind		] [
8. Your spouse's Date of Birth	9. Your sp	9. Your spouse's job title			10. Last ye	ar, was yo	10. Last year, was your spouse:	TANAL TO THE PARTY OF THE PARTY	1	a. Full time student		
		- 1			b. Totally a	nd perma	b. Totally and permanently disabled	ed 🗌 Yes	] No c. Le	c. Legally blind	⊢ Yes	8 _
11. Can anyone claim you or your spouse on their tax return?	pouse on their tax retu	um? 🗌 Yes		ON □		Unsure						west-water transfer and the second se
12. Have you or your spouse:	a. Been a	a. Been a victim of identity theft?	ty theft?	□ Yes		No	b. Adop	Adopted a child?	Yes	SN C		
Part II - Marital Status and Household Information	hold Information											
1. As of December 31 of last year, were you:	/ere you: Single	le le										
	☐ Married	ried Did you live	u live with	your spou	se during an	y part of t	he last six m	with your spouse during any part of the last six months of 2013?	Yes		8	
	Divo	Divorced or Legally Separated	y Separat		e of final de	oree or se	parate maint	Date of final decree or separate maintenance agreement	]	]		
У.	Wid	Widowed Year	Year of spouse's death	e's death								
<ul><li>2. List the names below of:</li><li>everyone who lived with you last year (other than you or your spouse)</li></ul>	st year (other than you c	or your spouse)				-		If additional space is needed check here [] and list on page	is needed ch	neck here	and list	t on page 4
밁	ot live with you last ye	əar						To be com	To be completed by a Certified Volunteer Preparer	ertified Vol	unteer Pre	parer
Name (first, fast) Do not enter your Iname or spouse's name below	Date of Birth Relationship to (mm/dd/yy) you (for example: son, daughter, parent, none, etc)	nip to Number of months son, lived in your home ne, last year	Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/13 (S/M)	Full-time Student Blast year (/ses/no) (	Totally and Permanently Disabled (yes/no)	Can this Did this person be claimed by provide someone someone some some as a 50% of dependent on their own	Did this person provide have less more than than \$3900 50% of income? their own (ves/no)	bit the same and this per this p	Did the taxpayer(s) taxpayer(s) taxpayer provide more pure than 50% of h support for this person?	Did the taxpayer(s) pay more than half the cost of maintaining a home for this
(a)	(b) (c)	(b)	(e)	€	(b)	<u>(£)</u>	€	their return? support? (ves/no)				person?
												(Course)
A THE RESIDENCE OF THE PARTY OF			-									**************************************
					-	. **						
Vol To re	Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at <a href="mailto:win.voltax@irs.gov">wi.voltax@irs.gov</a> or call toll free 1-877-330-1205	led to provi shavior to t	ide high he IRS,	quality email us	service a	nd upho tax@irs	old the hig gov or ca	thest ethical sall toll free 1-8	standards 77-330-12	105		

		<del>,</del>	Page 2			
Yes	No	Unsure	Check appropriate box for each question in each section			
Part I	II – Inc	come –	Last Year, Did You <i>(or Your Spouse)</i> Receive			
			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?			
			2. (A) Tip Income?			
			3. (B) Scholarships? (Forms W-2, 1098-T)			
			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)			
			5. (B) Refund of state/local income taxes? (Form 1099-G)			
			6. (B) Alimony income?			
			7. (A) Self-Employment income? (Form 1099-MISC, cash)			
			8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?			
			9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)			
			10. (B) Disability Income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)			
			11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)			
			12. (B) Unemployment compensation? (Form 1099-G)			
			13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)			
			14. (M) Income (or loss) from Rental Property?			
			15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify			
	/ – Ex	penses	- Last Year, Did You (or Your Spouse) Pay			
			1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No			
			2. Contributions to a retirement account? IRA (A) Roth IRA (B) 401K (B) Other			
			3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)			
	· 🗆		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)			
			5. (B) Medical expenses? (including health insurance premiums)			
			6. (B) Home mortgage interest? (Form 1098)			
			7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)			
			8. (B) Charitable contributions?			
			9. (B) Child or dependent care expenses such as daycare?			
			10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?			
		П	11. (A) Expenses related to self-employment income or any other income you received?			
Part V	– Life	Events	- Last Year, Did You (or Your Spouse)			
			1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)			
			2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)			
			3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)			
$\overline{\sqcap}$			4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?			
			5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)			
$\neg$			6. (B) Live in an area that was affected by a natural disaster? If yes, where?			
			7. (A) Receive the First Time Homebuyers Credit in 2008?			
			8. (B) Pay any student loan interest? (Form 1098-E)			
			9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?			
$\overline{\cap}$		П	10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?			
Part VI	- Add	ditional	Information and Questions Related to the Preparation of Your Return			
Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)						
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund						
			und, would you like			
Direct Ye			To purchase U.S. Savings Bonds To split your refund between different accounts  No			
`			e due, would you like to make a payment directly from your bank account? Yes No			
Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.						
o you			or your household considered disabled?  Yes  Prefer not to answer			

# IRS Certified Volunteer Preparers participating in the VITA and TCE programs must use a correct Intake/Interview process to prepare each return.

#### Before preparing the tax return:

- Interview the taxpayer using probing questions to clarify information on this form and confirm the information provided by the taxpayer is complete and accurate.
- Correct any incomplete or inaccurate information on this form including all "Unsure" answers.
- Review all supporting documentation provided by the taxpayer. (Forms W-2, 1099, payment receipts, etc.)
- Use Publication 4012, Volunteer Resource Guide and Publication 17, Your Federal Income Tax to validate tax law determinations.

### VITA/TCE Preparers Due Diligence Requirements

- All IRS certified volunteers must exercise due diligence. This means, as a volunteer, you must do your part when preparing or quality reviewing a tax return to ensure the information on the return is correct and complete.
- Doing your part includes: confirming a taxpayer's (and spouse if applicable)
  identity and providing top-quality service by helping them understand and meet
  their tax responsibilities.
- Generally, as an IRS certified volunteer, you can rely in good faith on information from a taxpayer. However, part of due diligence requires asking a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, you need to ask yourself if the information is unusual or questionable.

### Make an effort to find the answer

#### When in doubt:

- Seek Assistance from the site coordinator or a certified volunteer preparer with more experience.
- Research publications (i.e. Publication 17, Publication 4012, Publication 596, etc.).
- Research <u>www.irs.gov</u> for your answer.
- Research the Interactive Tax Assistance (ITA) tool to address tax law qualifications.
- Contact the VITA Hotline (see Publication 4012).
- Advise taxpayers to seek assistance from a professional return preparer if you cannot address their tax law issue.

If at any time you are uncomfortable with the information and/or documentation provided by a taxpayer, you should not prepare the tax return.

# Part VII – IRS Certified Volunteer Quality Reviewer Section

## Review the tax return with the taxpayer to promote accuracy.

- 1. Taxpayer (and Spouse's) identity verified with a photo ID.
- 2. The volunteer return preparer/ quality reviewer are certified to prepare/review this return.
- 3. All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- 4. The **information** on pages one and two was correctly addressed and transferred to the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct.
- 7. Personal and Dependency Exemptions are entered correctly on the return.
- 8. All Income (including income with or without source documents) checked "yes" in part III was correctly transferred to the tax return.
- 9. Adjustments are correct.
- Standard, Additional or Itemized Deductions are correct.
- 11. All credits are correctly reported.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- 14. SIDN is correct on the return.
- 15. The taxpayer(s) was advised that they are **responsible** for the information on their return.

Certified Volunteer Preparer's name/initials (optional)

Certified Volunteer Quality Reviewer's name/initials (optional)